

Army Regulation 230-3

Nonappropriated Funds and Related Activities

Department of the Army Welfare Fund

**Headquarters
Department of the Army
Washington, DC
31 March 1992**

Unclassified

SUMMARY of CHANGE

AR 230-3

Department of the Army Welfare Fund

This revision--

- o Clearly identifies responsibilities of the Administrative Assistant, Board of Directors, the Fund Managers, the Recreation Advisors, and the Judge Advocate General (para 1-4).
- o Clarifies source of funds from which the DAWF derives its income (para 2-2).
- o Requires written contracts with commercial vendors for resale items (para 2-2d).
- o Clarifies the provisions for accepting donations (para 2-2e).
- o Prohibits the endorsement of any commercial product, commodity or service (para 2-3c).
- o Prohibits the use of DAWF funds to purchase alcoholic beverages or tobacco products (para 2-3d).
- o Clearly identifies restrictions on who may co-sponsor recreational activities (paras 2-3e and f).
- o Identifies procedures for safeguarding DAWF assets (paras 2-4a thru e).
- o Furnishes procedures for property management (para 2-6).
- o Formalizes financial and personnel reporting requirements (para 2-7).
- o Clearly identifies operating procedures for agency subsidiary funds (chap 3).
- o Provides guidance on the authority and composition of the DAWF Board of Directors (app B).

Effective 30 April 1992

Nonappropriated Funds and Related Activities

Department of the Army Welfare Fund

By Order of the Secretary of the Army:

GORDON R. SULLIVAN
General, United States Army
Chief of Staff

Official:



MILTON H. HAMILTON
Administrative Assistant to the
Secretary of the Army

History. This UPDATE printing publishes a revision of this publication. Because the publication has been extensively revised, the changed portions have not been highlighted.

Summary. This regulation covers the policies and procedures governing the Department of the Army Welfare Fund and its subsidiary funds. It identifies responsibilities of the Board of Directors, the Fund Manager, in relation to Agency subsidiary funds; and outlines authorized and prohibited use of

funds which have been made available to the Department of the Army Welfare Fund.

Applicability. The provisions of this regulation apply to civilian and military personnel assigned to Headquarters, Department of the Army and its field operating agencies, and certain major Army commands that are located in general purpose space in the National Capital Region. Army National Guard and United States Army Reserve components are excluded. Military personnel who receive command unit fund monies are also excluded.

Proponent and exception authority. Not applicable

Army management control process. This regulation is subject to the requirements of AR 11-2. It contains internal control provisions but does not contain checklists for conducting internal control reviews. These checklists are contained in DA Circular 11-88-7.

Supplementation. Supplementation of this regulation and establishment of command and local forms are prohibited unless prior approval is obtained from the Office of the Administrative Assistant to the Secretary of

the Army, Policy and Plans Directorate (SAAA-PP), Washington D. C. 20310-0105.

Interim changes. Interim changes to this regulation are not official unless they are authenticated by the Administrative Assistant to the Secretary of the Army. Users will destroy interim changes on their expiration dates unless sooner superseded or rescinded.

Suggested Improvements. The proponent agency of this regulation is the Office of the Administrative Assistant to the Secretary of the Army. Users are invited to send comments and suggested improvements on DA Form 2028 (Recommended Changes to Publications and Blank Forms) directly to the Director, Policy and Plans, Office of the Administrative Assistant to the Secretary of the Army, Room 3D746, Pentagon, Washington, D.C. 20310-0105.

Distribution. Distribution is limited to Active Army activities located in the National Capital Region.

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*This regulation supersedes AR 230-3, 9 March 1976.

RESERVED

Chapter 1 General

1-1. Purpose

This regulation sets forth the basic policies and principles governing the Department of the Army Welfare Fund (DAWF) and agency welfare funds receiving support. The DAWF is a civilian Morale, Welfare and Recreation (MWR) activity (AR 215-7).

1-2. References

Required and related publications are listed in appendix A.

1-3. Explanation of abbreviations and terms

Abbreviations and special terms used in this regulation are explained in the glossary.

1-4. Responsibilities

a. The Administrative Assistant to the Secretary of the Army, through the Coordinator for Headquarters Services—Washington, exercises general supervision and control of the DAWF, and will—

(1) Ensure that nonappropriated funds (NAF) resources are identified in annual budgets and that the program has sufficient resources to implement its objectives.

(2) Supervise the activities of the Board of Directors that administers the day-to-day operations of the DAWF and ensure that board members are appointed as required. Board composition is contained in appendix B.

(3) Appoint a fund manager every 3 years to be responsible for all fiscal operations associated with the fund.

(4) Appoint a recreation advisor to recommend appropriate recreational activities/programs for the DAWF.

(5) Monitor resale activities to ensure compliance with provisions contained in AR 215-1 and AR 215-2.

(6) Appoint a DAWF contracting officer and ensure appropriate training for the appointed individual.

b. The Board of Directors DAWF will—

(1) Promote the morale and welfare of covered personnel by encouraging and facilitating the establishment and continued operation of agency welfare programs through grants and other measures as may be deemed necessary.

(2) Determine programs, projects, and classes of expenditures that would constitute appropriate uses of the fund. The Board will also provide direct support to appropriate groups to permit the conduct of headquarters-wide, building-wide, or other special purpose programs or projects that cannot practicably or efficiently be conducted by a subsidiary fund.

(3) Assure proper administration and protection (physical or otherwise) of the DAWF and its subsidiary funds.

(4) Review financial statements and budgets. Submit suggestions, as appropriate, for consideration by the fund manager and the Coordinator for Headquarters Services—Washington.

(5) Exercise general control over, and assure proper administration of, subsidiary funds supported by the DAWF through issuance of supplemental instructions as necessary and through review of program proposals, operations, and expenditures.

(6) Ensure that no military or civilian employee assigned to or employed by the fund accepts, grants, or receives any gifts, privileges, or gratuities through or in connection with such employment (AR 600-50).

(7) Maintain close coordination with the Board of Directors, Army and Air Force Civilian Welfare Fund who provide financial reporting functions for the DAWF. As required, render appropriate reports to the Board.

c. The Fund Manager will—

(1) Receive, safeguard, be accountable for, and disburse funds and other assets as prescribed in AR 215-2, chapter 3.

(2) Fully apprise the Board of Directors DAWF of the financial condition of the fund and be responsive to recommendations and recorded viewpoints of the board.

(3) Initiate action to resolve any loss of assets as necessary.

(4) Be accountable for all DAWF fixed property assets. Assure the proper care, maintenance, and disposition thereof.

d. The recreation advisor will recommend to the Board of Directors appropriate programs, prospects, or activities to improve the morale and welfare of covered individuals. As appropriate will negotiate with Federal, community, and private organizations in order to obtain services and facilities for covered individuals.

e. The Judge Advocate General will provide legal advice relating to matters affecting the DAWF and its subsidiary funds.

1-5. Policy

a. Support from the fund will be equally available to all employees without regard to race, color, religion, sex, age, handicap, marital status, or national origin.

b. The fund will be used for recreational, social, and other group activities and events in which both military and civilian personnel participate. Funds may also be used to purchase flowers for employees (i.e., illness/death) or to purchase nominal value memento items to recognize individuals who have provided support to DAWF activities.

1-6. Proponency and exceptions

The proponent for this regulation is the Administrative Assistant to the Secretary of the Army. The Administrative Assistant or higher authority has the authority to approve exceptions to this regulation that are consistent with controlling law and regulation. This may not be redelegated. The approval authority will coordinate all questions regarding the scope of authority to grant exceptions with HQDA, OTJAG, ATTN: DAJA-AL, Washington, D. C. 20310-2200.

Chapter 2 Operating Procedures

2-1. Operating principles

a. Agency funds receiving support from the DAWF will be considered as subsidiaries of the DAWF. Accordingly, the DAWF, together with its subsidiaries, will be considered as constituting a single operation. Under this concept, the Board of Directors, DAWF will supervise operations of its subsidiaries; however, agency funds will not be carried as assets in the accounts of the DAWF. Currently, the DAWF has five subsidiaries as indicated below:

(1) Secretariat activities

(2) Army Staff activities

(3) U.S. Military District of Washington

(4) Military Traffic Management Command

(5) U.S. Army Materiel Command

b. The subsidiary council and administrative officials are jointly responsible for assuring that fund activities are in keeping with other established policies and common rules of propriety.

2-2. Source of funds

The DAWF derives its income from the following sources:

a. Grants from the Department of Defense Concessions Committee.

b. Interest on capital investments.

c. Fees from sponsored recreational activities are a DAWF source of income. The DAWF is authorized to conduct special events which are co-hosted by private organizations (i.e. an annual 10-mile run, bowling tournament, etc.) according to provisions set forth in AR 215-1, AR 210-1 and AR 360-61. However, there will be no co-mingling of private organization and DAWF receipts; the private organization will not receive an endorsement of any special concession; and the agreement for the co-hosted event will be by written contract. (See para 2-3*e* and *f* for restrictions on who may co-sponsor such events).

d. The DAWF is authorized to make short-term contracts with commercial vendors for the sale of items such as clothing, jewelry, artwork, etc. Written contracts with vendors will be required according to the provisions contained in AR 215-4.

e. The DAWF may accept donations on a conditional and unconditional basis when voluntarily offered by individuals, business firms, civilian organizations or other groups of the private sector, if determination is made by the Board of Directors that acceptance is in the best interest of the NAFL. There will be no solicitation of donors, however, information on DAWF needs may be offered in response to inquiries from potential donors. The donor will not be granted any special privileges or concessions; and where possible, a disclaimer will be posted or written that the Army does not officially endorse the donated product. (See AR 215-1 para 3-13k.)

2-3. Prohibitions and restrictions

a. Financial assistance will not be rendered to private organizations or charities.

b. DAWF assets will not be loaned to individuals other than through authorized rental programs.

c. DAWF publications or any printed material will not contain information which implies in any manner that the Government endorses or favors specific commercial products, commodities or services. An appropriate disclaimer will be included in material which advertises or makes reference to a specific company or commercial products. However, bowling sheets, score cards, tee shirts, etc., which contain advertisements only are not considered endorsements by Army and may be accepted by the DAWF or agency subsidiary funds.

d. DAWF and subsidiary funds will not be used for the purchase of alcoholic beverages or tobacco products.

e. Manufacturers or vendors of alcohol and tobacco products may not co-sponsor with the DAWF and subsidiary funds promotional programs, activities, or contests, aimed primarily at Department of the Army personnel (such as 10K runs, etc.). This is to avoid the appearance of the Army, through the DAWF, endorsing the use of alcohol or tobacco products. This does not preclude the acceptance of support from such manufacturers or vendors for worthwhile programs designed to benefit civilian and military personnel when support does not require advertised cooperation that identifies an alcohol or tobacco product with the program.

f. Generally, it is prohibited to cosponsor events with industry or nongovernmental associations having in their membership entities doing business with, or having the potential to do business with, the Department of the Army. However, co-sponsorship of civic and/or community activities by DA, and by industry or nongovernmental associations, is authorized where the industry/association's involvement is remote from their business purpose.

2-4. Financial management principles

The responsibility for the financial management of DAWF assets will be shared by the Board of Directors DAWF and the Fund Manager. The following principles will be followed:

a. An internal control and review system will be maintained to: safeguard DAWF assets; check the accuracy and reliability of accounting procedures; promote efficiency; and ensure compliance with accounting and reporting provisions set forth in AR 215-5.

b. Controls for safeguarding DAWF assets will include depositing cash daily in an approved banking facility; using prenumbered cash receipts as appropriate; following established procedures for handling checks; maintaining an adequate amount of petty cash; and segregation of duties wherever practicable to minimize opportunity for abuse.

c. Funds will not be transferred to any individual or agency except as specifically authorized by the DAWF Board of Directors.

d. DAWF investments will be handled through the Army's Non-appropriated Fund Centralized Banking and Investment Program.

e. Program activities and budget will be developed on a fiscal year basis (1 October through 30 September the following year).

f. The Board of Directors is authorized to deny or prohibit the use of funds in any instance or for any purpose inconsistent with the general objectives of the fund or with the best interests of the Department of the Army. A returned check charge is authorized for

administrative expenses associated with collecting dishonored checks. The charge will be \$15.

g. The Fund Managers of DAWF and the subsidiary funds will be bonded through the Army and Air Force Civilian Welfare Fund. Bonding is also required for alternate funds managers and others who will have access to the funds or who serve in the absence of the fund managers. Notices of bonding will be furnished to the Board of Directors, DAWF. Expenses for bonding will be borne by the respective fund.

h. A combined audit of the DAWF and its subsidiary funds will be performed according to AR 36-5.

i. Should circumstance necessitate the dissolution or disestablishment of the DAWF, the successor-in-interest fund for DAWF assets and liabilities will be as determined by the Secretary of the Army.

2-5. Personnel management policies

The personnel management principles contained in AR 215-3 will apply to all individuals paid by nonappropriated funds and employed by the DAWF. Appropriate funds will be budgeted for training, travel, and other personnel expenses.

2-6. Property management

Property refers to tangible items of value other than cash, securities and rental property acquired and held for the use and benefit of the DAWF program participants. DAWF property items include, but are not limited to, furniture or furnishings, sporting equipment, trophies and office equipment. Property records will be established and maintained in accordance with AR 215-5. Physical inventories will be conducted by fund managers as required, but not less than annually.

2-7. Financial and personnel reporting requirements

The Board of Directors, Army and Air Force Civilian Welfare Fund, Room 5E475, Pentagon, Washington, D.C., provides financial reporting functions for the DAWF. Financial and personnel data provided by the DAWF is consolidated into the Army and Air Force Civilian Welfare Fund Report, which is forwarded to the Army Community and Family Support Center. The DAWF Fund Manager will submit the following reports according to provisions contained in AR 215-5:

a. A Balance Sheet — Quarterly (NLT 30 days following end of the quarter).

b. Income Statement — Quarterly (NLT 30 days following end of the quarter).

c. MWR Personnel Strength Report (RCS: DD- FM&P(A)1555) — Annually (following second and fourth quarters).

d. Narrative Statement — Annually (30 days following the fourth quarter) (RCS: SAOSA-18). This statement should include an overview of the prior year's financial status, current year's performance, and future projection based on past year and current year performance.

2-8. Correspondence and inquiries

a. Correspondence regarding policy and general administration will be addressed to:

Chairman
Board of Directors
Department of the Army Welfare Fund
Office, Secretary of the Army
Washington, D.C. 20310-0105
Telephone: (703) 695-5879

b. Correspondence and inquiries regarding specific morale and welfare activities of the HQDA Recreation Service Office will be directed to:

Headquarters, Department of the Army
Recreation Services
Room 3A146, Pentagon
Washington, D.C. 20310-6800
Telephone: (703) 697-3816

Chapter 3 Agency Subsidiary Funds

3-1. General

This chapter contains procedures and instructions on the establishment and operation of agency subsidiary funds.

3-2. Establishment of subsidiary funds

a. Agencies desiring assistance from the DAWF to establish a welfare fund must give evidence of their intent to conduct a reasonably well-rounded program which will be responsive to the interest of covered personnel.

b. Requests for recognition and assistance from DAWF will be submitted to the Board at least 30 days prior to the date funds are desired and will include the following, in duplicate:

(1) A copy of a proposed charter which will include, as a minimum, provisions concerning the composition, method of selection, and term(s) of office of the welfare fund council; the frequency of meetings, quorum, and the maintenance and approval of minutes. In addition, the charter should contain information of a permanent nature as to the program to be conducted, standards to be applied, and any other basic policies and procedures for administration and safeguarding of the fund.

(2) Breakdown of proposed expenditure by major purpose (*e.g.*, athletic, recreational, social, flowers and other condolences, furniture, equipment, and overhead). The initial period to be budgeted for will be established so as to automatically adjust to the regular annual budgeting schedule. Estimates will be carefully developed in order that funds will be applied, so far as possible, as approved by the Board of Directors, DAWF. Justification will include discussion of proposed activities and anticipated results and number of personnel to be covered.

(3) Information concerning any existing funds, other support sources or organization(s) maintained by the agency or group of personnel for the morale and welfare of its personnel, and plans regarding such funds support or organization in relation to the proposed welfare fund.

(4) Any resale of merchandise planned including prices and their direct relationship to the morale and welfare activity.

c. Providing all requirements are met, the Board will notify the agency in writing of the subsidiary fund's establishment and its effective date.

3-3. Revalidation requirements

Established agency subsidiary funds are required to revalidate their charters every 3 years. The Board of Directors will review the agency fund objectives to ensure that activities are within their authorized scope.

3-4. Disestablishment/dissolution procedures

Upon dissolution of a subsidiary fund, residual cash assets will be turned over to the Department of the Army Welfare Fund. The Board will be notified immediately upon decision to discontinue so that arrangements may be made for a terminal audit and for the appraisal and disposition of fund-owned property according to the provisions of AR 215-1, chapter 12.

3-5. Administration

Agency welfare funds established pursuant hereto will—

a. Be administered through a fund manager and a council, as indicated in AR 215-1, chapter 9. Council members will be elected

by a system which will provide for annual elections, equitable representation of all personnel, and annual rotation of a portion of the membership. In the interest of continuity of experience, the initial terms of membership should be adjusted to permit staggered rotation. To preclude the holding of special elections, Agency heads may appoint an eligible employee to replace a member who has terminated his/her employment with the agency by virtue of retirement, transfer, etc., until the next regularly scheduled election. With the exception of the fund manager, terms of membership will not exceed 2 years and members should not generally serve more than 2 consecutive terms.

b. The fund manager and the chairman will be separate individuals, the former to be appointed by the head of the agency and the latter to be elected by the council members from among themselves. The Board of Directors will be advised in writing of these appointments.

c. Council membership may include military personnel; however, the Chairperson will be a civilian with the majority of the voting members being civilian personnel.

3-6. Fund management

a. Subsidiary funds principally derive their income from grants given by the DAWF based on the number of agency personnel assigned to general purpose space in the National Capital Region. However, subsidiary funds need not consider the DAWF grant as their sole source of income. Agency subsidiary funds may conduct authorized activities on a fully or partially self-supporting basis.

b. Prior approval will be obtained from the Board for any program or expenditure not clearly authorized by AR 215-1 for nonappropriated fund instrumentalities.

c. Neither a subsidiary fund nor any group supported by the DAWF will employ personnel to be paid from the welfare fund for either full-time or part-time services except with the express approval of the DAWF Board of Directors.

d. To safeguard assets, each agency fund will maintain records and accounts which will satisfy the minimum requirements for accountability contained in AR 215-5. Agency funds will be audited according to AR 36-5.

e. The prohibitions for the use of welfare funds which are contained in chapter 2 also apply to agency subsidiary funds.

3-7. Annual financial summary

An annual financial summary of DAWF subsidiary funds will be submitted by subsidiary activities not later than 31 October each year. The summary will be based on the accounting records of the fund for the period 1 October through 30 September of the preceding year. This summary will include the following:

a. Summary of income, expenditures, and obligations by major purpose. Within each major purpose, briefly enumerate the nature of expenditures and obligations (such as items purchased or athletic league fees paid). Explain fully any substantive deviation from previous estimates or other program changes. Income and expenditures occurring on or before 30 September of the prior year will be segregated and the appropriate fiscal year indicated in parentheses.

b. Balance of unobligated funds.

c. Budgeted strength by agency and building, with breakout of civilian personnel in each building, and military personnel who do receive unit funds.

d. General comment on the activities and results of the program since the previous submission, and any observations or recommendations which may assist the Board in measuring results and in future planning.

Appendix A References

Section I Required Publications

AR 215-5
Nonappropriated Fund Accounting Policy and Reporting Procedures
(Cited in Chapters 2 and 3).

Section II Related Publications

AR 36-5
Auditing Service in Department of the Army

AR 210-1
Private Organizations on Department of the Army Installations

AR 214-4
Nonappropriated Fund Contracting

AR 215-1
Administration of Morale, Welfare and Recreation (MWR)
Activities and Nonappropriated Fund Instrumentalities (NAFIs)

AR 215-2
The Management and Operation of Army MWR Programs and
NAFIs

AR 215-3
NAF and Related Activities Personnel Policies and Procedures

AR 215-7
Civilian Nonappropriated Funds and Morale, Welfare, and
Recreation Activities

AR 360-61
Community Relations

AR 600-50
Standards of Conduct for Department of Army Personnel

Section III Prescribed Forms

There are no entries in this section.

Section IV Referenced Forms

There are no entries in this section.

Appendix B DAWF Board of Directors

B-1. Authority

Basic Department of the Army policies and operation principles set forth in AR 215-1 and AR 215-2 will serve as guidance for administration and utilization of the fund. Since the DAWF differs in certain important respects from the types of nonappropriated welfare funds defined and described in the regulations cited above, the Board of Directors, DAWF is authorized to waive certain provisions thereof and to establish special operating methods and procedures for administration of the DAWF and subsidiary funds to the extent necessary to serve the purposes for which the fund is established, subject to coordination with the Board of Directors, Army and Air Force Civilian Welfare Fund. The Board of Directors, DAWF, may waive provisions of AR 215-1 and 215-2 only if such waiver is consistent with controlling law and regulation. The Board of Directors will coordinate all questions regarding the scope of authority to

waive the provisions of AR 215-1 and AR 215-2 with HQDA, Office, The Judge Advocate General, ATTN: DAJA-AL, Washington, D. C. 20310-2212.

B-2. Composition

a. The DAWF Board of Directors will be composed of not less than five nor more than seven voting members appointed by the Administrative Assistant to the Secretary of the Army as follows:

(1) The Coordinator for Headquarters Services-Washington will serve as the Chairperson and a voting member. The Director, Personnel & Employment Service-Washington will serve as alternate chairperson in a non-voting capacity (except when acting as chairperson).

(2) A representative from each of the subsidiary funds will serve as a voting member. Normally, this representative would be the President/Chairman of the subsidiary fund council.

b. The following individuals will be appointed to the board as nonvoting members to provide advice and assistance:

- (1) Fund Manager
- (2) Recreation Advisor
- (3) Executive Secretary
- (4) Recording Secretary
- (5) Legal Advisor
- (6) Personnel Advisor

B-3. Board meetings

The board will meet on a biannual basis or at the call of the chairperson. A meeting quorum for voting purposes requires at least two-thirds of the voting members. An agenda will be furnished in advance and include action and information items, as well as copies of the most recent financial statements. Records of the board proceedings in the form of minutes will be promptly prepared for the chairperson by the recorder, jointly signed, and forwarded to the Administrative Assistant for approval or other action.

B-4. Use of official time

The use of official time is authorized for conduct of administrative functions and responsibilities assigned to the Board.

Glossary

Section I Abbreviations

AR

Army regulation

DA

Department of the Army

DAWF

Department of the Army Welfare Fund

HQDA

Headquarters, Department of the Army

MWR

Morale, Welfare, and Recreation

NAF

nonappropriated funds

NAFI

Nonappropriated funds instrumentality

OTJAG

Office of the Judge Advocate General

Section II Terms

Appropriated funds

Monies made available to the military departments by the Congress of the United States. Such appropriations are of two types: annual and multi-year. The purposes for which funds are appropriated are specified by Congress in its appropriation acts.

Donations

Voluntary offerings by individuals, business firms, civilian organizations or other groups of the private sector. Donations may take the form of funds or products.

Executive Secretary

An individual appointed to assist the Board of Directors, DAWF. Duties include: arranging meetings, planning agenda, and maintaining information on the nature, functions and operations of the Board and its members.

Fixed property

Any building or stationary structure and anything permanently installed in such a building or structure; does not include land.

Fund manager

An individual appointed by written authority to a post of responsibility and trust to exercise administrative and executive control of a NAFI and charged with accountability for the NAF resources thereof. The fund manager is the official fund custodian of a NAFI.

General purpose space

Administrative office space, it excludes space used for unique operations such as laboratories, computer rooms, and motor pools.

Industry organizations/associations

Private groups whose goals are to promote cooperation between DOD and industries with which it does or has potential business.

Legal advisor

A individual who provides legal advice and council to the Board of Directors on DAWF activities.

National Capital Region

The area, including the District of Columbia, enclosed by the outer boundaries of Fairfax, Loudoun, and Prince William Counties in Virginia, and Montgomery and Prince George's Counties in Maryland.

Nonappropriated fund instrumentality

An integral DOD organizational entity which performs an essential Government function. It acts in its own name to provide or assist other DOD organizations in providing morale, welfare and recreational programs for military personnel and civilians. As a fiscal entity, it maintains custody of and control over its nonappropriated funds. With its nonappropriated funds, it contributes to the morale, welfare, and recreation programs of other authorized organizational entities when so authorized. It is not incorporated under the laws of any State or the District of Columbia and enjoys the legal status of an instrumentality of the United States.

Nonappropriated funds

Cash and other assets received by NAFIs from sources other than monies appropriated by the Congress of the United States. NAFs are Government funds used for the collective benefit of those who generate them: military personnel and authorized civilians. These funds are separate and apart from funds that are recorded in the books of the Treasurer of the United States.

Nongovernmental organizations

Groups, organizations, and associations that do not belong to and are not affiliated with the Government. Their aims, objectives and policies are not subject to DOD and DA control. DOD and DA neither encourage nor discourage the accomplishment of aims and objectives of these organizations.

Personnel Advisor

An individual who provides advice on personnel matter to the Board of Directors, DAWF.

Private organization

A generally self-sustaining non-federal entity constituted or established and operated on a DA installation by individuals acting outside any official capacity as officers, employees, or agents of the Federal Government or its instrumentalities. It may be incorporated or unincorporated; it must have the written consent of the installation commander or higher authority to operate on a DA installation.

Recording Secretary

An individual appointed to assist the Board of Directors, DAWF at meetings. Duties include recording minutes of the meeting and making them available to board members.

Recreational Advisor

An individual appointed by the Board of Directors, DAWF to provide advice and recommendations on appropriate programs, prospects, or activities to improve the morale and welfare of covered individuals.

Resale activities

The acquisition and resale of goods by MWR activities or concessionaires; such transactions involve the ownership transfer of goods from a NAFI to a purchaser.

Resale items

Items acquired and held as physical property for the sole purpose of resale to the customer.

Subsidiary fund

Agency funds receiving support from the DAWF. The DAWF has five subsidiaries: Secretariat activities, Army Staff activities, U.S. Military District of Washington, Military Traffic Management Command, U.S. Army Materiel Command.

Successor-in-interest fund

A NAFI designated by the Army to: provide financial support and assistance to specified or assigned NAFIs, receive and redistribute excess assets of its assigned NAFIs, receive or distribute residual assets of a dissolved or disestablished assigned NAFI, or assume residual liabilities of a dissolved or disestablished NAFI.

Unit funds

Funds established and administered by installation commanders for the benefit and well being of the members assigned. Funds are derived from nonappropriated fund activities such as sales, special events and fees.

Section III

Special Abbreviations and Terms

There are no entries in this section.

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